



STATE BOARD OF EQUALIZATION

320 N STREET, SACRAMENTO, CALIFORNIA
P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808
(916) 445-4982

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Second District, Los Angeles

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October 22, 1985

TO COUNTY ASSESSORS, ASSESSMENT APPEALS
BOARDS AND LOCAL BOARDS OF EQUALIZATION

No. 85/111

ASSESSMENT APPEAL APPELLATE DECISION

A recent appellate court decision on a Santa Clara County assessment appeal case focused on private restrictions and on the State Board of Equalization's publications in the Assessors' Handbook. Alfred E. Carlson v. Assessment Appeals Board I for the County of Santa Clara (167 Cal. App. 3d 1004) declared that "(a) private individual could not self-impose a restriction whereby he might be able to avoid or limit paying his just share of the ad valorem taxes." Restrictions necessary to carry out the public policy of encouraging and maintaining effective land use planning such as those described in Section 402.1 of the Revenue and Taxation Code are the restrictions the assessor must recognize.

The case also provides that assessors, assessment appeals boards, and local equalization boards should follow the Assessors' Handbook, and that the courts will also unless it is clearly wrong. "In discussing the regulations issued by an administrative agency, the California Supreme Court in Coca Cola Co. v. State Board of Equalization (1945) 25 Cal. 2d 918, 921 [156 P.2d 1] stated: 'Although not necessarily controlling, as where made without authority of or repugnant to the provisions of a statute, the contemporaneous administrative construction of the enactment by those charged with its enforcement and interpretation is entitled to great weight, and courts generally will not depart from such construction unless it is clearly erroneous or unauthorized.' Thus, a court may properly consider the assessors' handbook in determining the appropriate method of valuation."

A copy of the court case is attached for your information.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:wpc
Enclosure
AL-04D-2427A